AMENDMENTS TO THE CLAIMS

The following listing of claims replaces all prior versions of claims in the application.

1. (Previously Presented): A polarizer: comprising a polyvinyl alcohol-based film which is at least dyed with at least iodine and uniaxially stretched,

having a single transmittance of 43% or more, a polarizing efficiency of 99.9% or more, a dichroic ratio of 30 or more, wherein the dichroic ratio is calculated from a parallel transmittance (Tp) and a crossed transmittance (Tc) at a wavelength of 440 nm according to the following formula:

dichroic ratio= $\{log_{10}(1/k_2)\}/\{log_{10}(1/k_1)\}$, where $k_1=1/2\cdot\sqrt{2\times[(Tp+Tc)^{1/2}+(Tp-Tc)^{1/2}]}$ and

$$k_2=1/2 \cdot \sqrt{\ 2 \times [(Tp+Tc)^{1/2}-(Tp-Tc)^{1/2}]},$$

and, an iodine content is of 1.5 to 2.5% by weight and a potassium content is of 0.2 to 0.6% by weight.

- 2. (Canceled).
- 3. (Original): A method of manufacturing polarizer, comprising the steps of: dyeing a polyvinyl alcohol-based film with iodine;

uniaxially stretching the iodine-dyed polyvinyl alcohol-based film in an aqueous boric acid solution containing an iodide at a concentration of 4% by weight or more; and

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subsequently washing the film with an aqueous solution containing an iodide at a concentration of 0.8% by weight or more.

- 4. (Original): The method of manufacturing polarizer according to Claim 3, wherein the aqueous boric acid solution contains the iodide at a concentration of 4 to 12% by weight in the uniaxially stretching step.
- 5. (Currently Amended): The method of manufacturing a polarizer according to Claim 3 [[or 4]], wherein the aqueous iodide solution contains the iodide at a concentration of 0.8 to 2.5% by weight in the washing step.
- 6. (Currently Amended): The method of manufacturing polarizer according to any one of Claims 3 to 5 Claim 3, further comprising the step of drying the film at a temperature of 70°C or lower after the step of washing with the aqueous iodide solution.
- 7. (Currently Amended): The method of manufacturing polarizer according to any one of Claims 3 to 6 Claim 3, wherein the iodide is potassium iodide.
- 8. (Currently Amended): The method of manufacturing polarizer according to any one of Claims 3 to 7 Claim 3, wherein the iodine dyeing step is performed together with the stretching step.

9. (Currently Amended): The method of manufacturing polarizer according to any one of Claims 3 to 8 Claim 3, wherein

the resulting polarizer has a single transmittance of 43% or more, a polarizing efficiency of 99.9% or more, and

a dichroic ratio of 30 or more, wherein the dichroic ratio is calculated from a parallel transmittance (Tp) and a crossed transmittance (Tc) at a wavelength of 440 nm according to the following formula:

dichroic ratio= $\{\log_{10}(1/k_2)\}/\{\log_{10}(1/k_1)\}$, where $k_1=1/2\cdot\sqrt{2\times[(Tp+Tc)^{1/2}+(Tp-Tc)^{1/2}]}$ and

$$k_2=1/2 \cdot \sqrt{2 \times [(Tp+Tc)^{1/2}-(Tp-Tc)^{1/2}]},$$

and, an iodine content is of 1.5 to 2.5% by weight and a potassium content is of 0.2 to 0.6% by weight.

- 10. (Canceled).
- 11. (Currently Amended): A polarizer obtained by the method according to any one of Claims 3 to 9 Claim 3.
- 12. (Currently Amended): A polarizing plate, comprising the polarizer according to Claim1 [[or 11]] and a transparent protective film provided on at least one side of the polarizer.

13. (Original): The polarizing plate according to Claim 12, wherein a single transmittance is of 43% or more, a polarizing efficiency is of 99.9% or more, and a dichroic ratio is of 30 or more, wherein the dichroic ratio is calculated from a parallel transmittance (Tp) and a crossed transmittance (Tc) at a wavelength of 440 nm according to the following formula:

dichroic ratio= $\{\log_{10}(1/k_2)\}/\{\log_{10}(1/k_1)\}$, where $k_1=1/2\cdot\sqrt{2\times[(Tp+Tc)^{1/2}+(Tp-Tc)^{1/2}]}$ and

$$k_2=1/2 \cdot \sqrt{2} \times [(Tp+Tc)^{1/2}-(Tp-Tc)^{1/2}].$$

- 14. (Currently Amended): An optical film, comprising the polarizer according to Claim 1 of the polarizing plate according to Claim 12 or 13 and at least one other optical layer laminated with the polarizer or the polarizing plate.
- 15. (Currently Amended): An image display, comprising at least one piece of the polarizer according to Claim 1 or 11, the polarizing plate according to Claim 12 or 13, or the optical film according to Claim 14.
- 16. (New): A polarizing plate, comprising the polarizer according to Claim 11 and a transparent protective film provided on at least one side of the polarizer.

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17. (New): The polarizing plate according to Claim 16, wherein a single transmittance is of 43% or more, a polarizing efficiency is of 99.9% or more, and a dichroic ratio is of 30 or more, wherein the dichroic ratio is calculated from a parallel transmittance (Tp) and a crossed transmittance (Tc) at a wavelength of 440 nm according to the following formula:

dichroic ratio= $\{\log_{10}(1/k_2)\}/\{\log_{10}(1/k_1)\}$, where $k_1=1/2\cdot\sqrt{2\times[(Tp+Tc)^{1/2}+(Tp-Tc)^{1/2}]}$ and

$$k_2=1/2 \cdot \sqrt{2} \times [(Tp+Tc)^{1/2}-(Tp-Tc)^{1/2}].$$

- 18. (New): An optical film, comprising the polarizer according to Claim 11 and at least one other optical layer laminated with the polarizer or the polarizing plate.
- 19. (New): An image display, comprising at least one piece of the polarizer according to Claim 11.